APPENDIX A.

Judgment.

United States Court of Appeals, for the Ninth Circuit.

Henry Roy, Appellant, vs. United States of America. Appellee. No. 21,081.

Appeal from the United States District Court for the Southern District of California Central Division.

This Cause came on to be heard on the Transcript of the Record from the United States District Court for the Southern District of California, Central Division, and was duly submitted.

On Consideration Whereof, It is now here ordered and adjudged by this Court, that the judgment of the said District Court in this Cause be, and hereby is Affirmed.

Filed and entered April 5, 1967.

APPENDIX B.

Opinion of the United States Court of Appeals for the Ninth Circuit.

United States Court of Appeals, for the Ninth Circuit.

Henry Roy, Appellant, vs. United States of America, Appellee. No. 21,081.

[April 5, 1967]

Appeal from the United States District Court for the Southern District of California, Central Division.

Before: Washington* Hamley and Jertberg, Circuit Judges.

Per Curiam:

Appellant Henry Roy, a refugee from Hitlerite Germany, was indicted under 26 U.S.C. Sec. 7201 for understanding his taxable income and, by so doing, for wilfully attempting to evade and defeat a substantial part of his Federal income tax liabilities for the taxable years 1958, 1959, and 1960. He was convicted, and now appeals.

Roy, having his residence and office in Los Angeles, filed claims in the post-war years against the German Government, on behalf of a number of persons who had been deprived of their property by the Nazi regime. He collected large sums on behalf of these persons, retaining a percentage of the recoveries (usually 10% or 15%) as compensation for his services. He failed

*George T. Washington, Senior Circuit Judge, of the District of Columbia Circuit, sitting by designation.

to report a substantial portion of these fees as income in the years in question. On all the evidence, the District Court, sitting without a jury, found Roy guilty as charged, pointing out that in previous years Roy had reported the fees earned in this manner as income, that in the taxable years the fees earned increased substantially, and that Roy had advancd no credible reason to explain his asserted belief in the taxable years that the larger fees earned then were not taxable income.

A careful reading of the transcript of record satisfies us that these conclusions of the District Court are fully warranted.

The judgment will accordingly be

AFFIRMED.

Jertberg, concurring:

I concur in the result reached in the foregoing opinion.

APPENDIX C.

Order Extending Time to File Petition for Writ of Certiorari.

Supreme Court of the United States. No. .....
October Term, 1966.

Henry Roy, Petitioner, vs. United States.

Upon Consideration of the application of counsel for petitioner(s),

It Is Ordered that the time for filing a petition for writ of certiorari in the above-entitled cause be, and the same is hereby, extended to and including May 20, 1967.

S/W. O. Douglas
Associate Justice of the Supreme
Court of the United States

Dated this 4th day of May, 1967.